

STATINTL

[Redacted]

24 March 1949

Office of the General Counsel

Income Tax for Resident Aliens

1. In regard to the question raised during your telephone conversation with Mr. Houston, the income tax on aliens resident in the United States is computed in the same manner as that of citizens. It is immaterial that their income is wholly from sources without the United States (Regulations 29.11-2). For your information, an alien living in the United States, having no definite intention as to his stay, is a resident. However, an alien whose stay is limited to a definite period by the Immigration laws is not a resident in the absence of exceptional circumstances. Some exceptions to the general rules will be found in the provisions of Treaties between the United States and Canada, France, Sweden, the United Kingdom. Special cases may also exist in certain countries of the Western Hemisphere. Thus, while the general statements above are generally accurate, specific cases may fall within an exception requiring special treatment.

2. We hope that this is the information that you require, but if you wish further assistance, please advise us.

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*Chrono
Subject*